

Flexible Spending Account Change



King County

Benefits and Retirement
Operations

Complete this form to request changes to your health care FSA, dependent care FSA, or both, when you have a qualifying life event in the current calendar year. Return the form ***within 30 days after your qualifying event*** to Benefits and Retirement Operations, The Chinook Building CNK-ES-0240, 401 Fifth Ave., Seattle 98104-2333. Benefits and Retirement Operations will verify the changes and forward them to FBMC if they qualify. If you have questions, contact Benefits and Retirement Operations at kc.benefits@kingcounty.gov or 206-684-1556.

Name (print) _____ PeopleSoft Employee ID _____

E-mail _____ Contact Phone (_____) _____

Indicate health care FSA contribution change

To change your contribution amount, this form must be received within 30 days after the date of the qualifying life event. (See page 2 for a list of qualifying life events that allow you to change your contributions.)

From \$ _____ to \$ _____ for the year 20 _____

Describe qualifying life event _____

Date of qualifying life event _____

Indicate dependent care FSA contribution change

To change your contribution amount, this form must be received within 30 days after the date of the qualifying life event. (See page 2 for a list of qualifying life events that allow you to change your contributions.)

From \$ _____ to \$ _____ for the year 20 _____

Describe qualifying life event _____

Date of qualifying life event _____

Authorize your change

I have read and understand this form, including the information about qualifying life events. The information I have provided is true, correct and complete, and amends previously submitted information. I authorize King County to make any payroll deductions or refunds resulting from my requested change.

Employee signature _____ Date signed _____

| Office Use Only | Received | Processed By | Pay Date Effective | FSA Effective Date |
|-----------------------|----------------------|----------------------|--------------------|--------------------|
| | Date Staff Name | Date Staff Name | | |
| | | | | |

Name/phone/address changes

To update your address and other contact information, submit a Personal Information Update form to your payroll or human resources representative. The form is available at www.kingcounty.gov/employees/benefits/forms or from your payroll representative.

Making Changes After a Qualifying Life Event

Because of the tax advantages available to you when you make FSA contributions on a before-tax basis, Internal Revenue Service (IRS) rules limit when you can enroll and change your contribution amount. That means the enrollment choices you make when you first become eligible or during an annual open enrollment are generally in effect for the entire year for which you enroll.

However, because your needs for benefits typically change when you experience certain "qualifying life events"—such as getting married or having a baby—you're allowed to make changes in some situations, in accordance with federal rules, as long as you make your change **within 30 days following the event**.

Changes in Status

Various events may qualify you to enroll in an FSA or to make certain changes to your FSA participation. Generally, the events must affect your or your dependent's eligibility for coverage under an employer plan (including plans of other employers). Examples of qualifying life events include:

- a change in your legal marital status due to marriage, legal separation, annulment, divorce or death of a spouse;
- a change in the number of your tax dependents due to birth, adoption or placement for adoption, or death of a dependent;
- a change in employment status for you, your spouse or a dependent due to:
 - termination or commencement of employment;
 - a reduction or increase in work hours;
 - a switch from salaried to hourly paid, from union to non-union, or from part-time to full-time status;
 - a strike or lockout;
 - the beginning of or return from unpaid leave of absence;
 - any other employment status change that affects FSA eligibility;
- a change in your residence or workplace or the residence or workplace of your spouse or a dependent that affects FSA eligibility;
- a change that causes a dependent to satisfy or cease to satisfy the requirements for coverage due to age, marriage or any similar circumstances provided for in the benefit plans;
- a change due to certain judgments and court orders; and
- a change in cost of dependent care due to a change in provider.

To change your FSA election when you have a qualifying life event, you must notify Benefits and Retirement Operations of the change online **within 30 days after the date of the qualifying life event**. The change must be consistent with and as a result of the qualifying life event. The new election begins as of the date of the qualifying life event.